



**TC03148**

**Appeal number: TC/2013/01361**

*VAT – exempt supplies - supply of private tuition by an individual teacher acting independently - tuition in belly dance - whether tuition in a subject ordinarily taught in a school or university - no - supplies of tuition services chargeable to VAT - taxpayer liable to register for VAT - Item 2, Group 6, Schedule 9 VATA 1994 - appeal dismissed*

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**AUDREY CHERUVIER t/a  
FLEUR ESTELLE BELLY DANCE SCHOOL**

**Appellant**

**- and -**

**THE COMMISSIONERS FOR HER MAJESTY'S  
REVENUE & CUSTOMS**

**Respondents**

**TRIBUNAL: JUDGE EDWARD SADLER  
MRS GILL HUNTER**

**Sitting in public at Bedford Square on 18 November 2013**

**Adam Routledge of Controlled Tax Management Limited for the Appellant**

**Erika Carroll, an officer of HM Revenue and Customs, for the Respondents**

## DECISION

### *Introduction*

1. This is an appeal by Audrey Cheruvier, trading as the Fleur Estelle Belly Dance School ("the Appellant") against a decision by The Commissioners of Her Majesty's Revenue and Customs ("HMRC") that supplies of services made by the Appellant by way of tuition in belly dance are taxable, and not exempt supplies, for the purposes of VAT. That decision was made by HMRC in their letter of 7 January 2013 to the Appellant, and in that letter HMRC informed the Appellant that, in consequence of their decision, they were compulsorily registering the Appellant for VAT purposes with an effective date of 1 June 2009. Following that registration HMRC made an assessment on the Appellant of VAT in the sum of £52,921.
2. The Appellant accepts that she is liable to register for VAT in respect of certain supplies made by her in her capacity as proprietor of the belly dance school which she operates (essentially, the tuition given by self-employed instructors engaged by the school), and that in relation to such supplies she should have been registered with an effective date of 1 January 2011. However, it continues to be her case that, for the tuition she provides herself, the supplies made are exempt. This is the basis of her appeal to this tribunal, as set out in her amended Notice of Appeal dated 18 February 2013.
3. The Appellant contends that the tuition and instruction in the art of belly dance which she individually provides to students who attend the classes she runs is an exempt supply within the scope of Item 2 of Group 6 of Schedule 9 to the Value Added Tax Act 1994 ("VATA 1994"), being the supply of private tuition, in a subject ordinarily taught in a school or university, by an individual teacher acting independently of an employer. Her case, in summary, is that she provides a serious and systematic course of study and instruction of a particular dance form to a syllabus through graded levels involving dance techniques, interpretation and choreography, enabling students to attain a professional performance standard, and that this accords with dance tuition as taught in schools and at some universities.
4. HMRC argue, in summary, that the Appellant adduces no evidence that belly dance is taught in any school or university, and, further, that what is ordinarily taught in school or university is the broader subject of dance, which the Appellant does not teach. They also argue that the courses which the Appellant teaches do not correspond with dance courses of study to be found in schools or universities in that they are significantly shorter, lack any written element of study, are not taught to any external syllabus or standard, and are not examined.
5. The Appellant provides tuition and instruction in belly dance. It is not in dispute that she does so as an individual teacher acting independently of an employer. Therefore the issue we have to decide is whether such tuition and instruction is the supply by the Appellant of private tuition in a subject ordinarily taught in a school or university.

6. Our decision is that the private tuition given by the Appellant is not in a subject ordinarily taught in a school or university, and accordingly is not within the scope of the exemption conferred by Item 2 of Group 6 of Schedule 9 to VATA 1994. The Appellant is therefore making taxable supplies, and her appeal against HMRC's decision to this effect is dismissed.

7. The Appellant accepts that if the private tuition supplies she makes are taxable supplies, then HMRC are correct in determining that she should be registered with an effective date of 1 June 2009.

8. We should mention that Mr Routledge, who appeared for the Appellant, told us that the Appellant's failure to register for VAT purposes was not a consequence of any oversight or intention to avoid VAT on her part - when she was aware that the value of the supplies she was making might exceed the VAT registration threshold she took professional advice, and that advice (upon which she acted) was that her supplies were exempt from VAT.

15 *The relevant statutory provisions*

9. As mentioned, the issue in this case is whether the services supplied by the Appellant are exempt from VAT or whether they are taxable supplies. Section 4, VATA 1994 sets out the scope of the VAT charge on supplies of goods and services:

20 (1) *VAT shall be charged on any supply of goods or services made in the United Kingdom, where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.*

(2) *A taxable supply is a supply of goods or services made in the United Kingdom other than an exempt supply.*

25 10. Section 31(1), VATA 1994 provides:

*A supply of goods or services is an exempt supply if it is of a description for the time being specified in Schedule 9 ... .*

30 11. Schedule 9, VATA 1994 sets out those supplies, categorised in Groups, which are exempt. Group 6 is headed "Education", and a variety of supplies relating to the provision of education and training is classified within Items. Item 1 is in the following terms:

*The provision by an eligible body of -*

- 35 (a) *education;*  
(b) *research, where supplied to an eligible body; or*  
(c) *vocational training.*

An "eligible body" is, broadly, a state school, a public school, a university or a college.

12. Item 2 of Group 6 is the Item relevant to this appeal. It reads:

*The supply of private tuition, in a subject ordinarily taught in a school or university, by an individual teacher acting independently of an employer.*

13. Group 6 includes a number of Notes subject to which the provisions in the various Items must be read, but none of the Notes relates to the terms of Item 2.

14. The relevant European legislation is now to be found in Article 132 of the Principal VAT Directive (Council Directive 2006/112/EC) which is within Chapter 2, which bears the heading "Exemptions for certain activities in the public interest". Article 132, so far as relevant to this appeal, provides:

10                   1 Member States shall exempt the following transactions:

...

15                   (i) the provision of children's or young people's education, school or university education, vocational training or retraining, including the supply of services and of goods closely related thereto, by bodies governed by public law having such as their aim or by other organisations recognised by the Member State concerned as having similar objects;

                      (j) tuition given privately by teachers and covering school or university education;

20                   ... .

15. There was no suggestion on the Appellant's part that the UK domestic legislation is not congruent with the European legislation.

16. As we have mentioned, a consequence of HMRC's decision that the Appellant's supplies are taxable, and not exempt, is that the Appellant failed to register for VAT purposes when she should have done so. HMRC used their powers to register the Appellant compulsorily. There is no dispute between the parties as to such registration should it be the case that the supplies made by the Appellant are taxable. It is therefore not necessary to set out the relevant provisions relating to VAT registration. They are found in section 3, VATA 1994 (the requirement for a taxable person to register) and Schedule 1, VATA 1994 (which requires a person to become registered once the value of taxable supplies made by him exceeds certain thresholds (para. 1) and which requires HMRC to register such a person whether or not he has notified them of his liability to be registered (para. 5)).

*The evidence and the findings of fact*

35 17. In evidence before us we had a bundle of documents which included correspondence between the parties; the documents relating to the VAT registration of the Appellant; the Appellant's income tax returns for tax years 2005/06 to 2011/12; and HMRC's published guidance on private tuition and education and vocational training.

40 18. The Appellant had prepared two witness statements, and she gave oral evidence at the hearing. Her evidence was not challenged by HMRC. The Appellant exhibited

to her witness statements a substantial number of documents, including a syllabus for a Level 1 ten week course of instruction provided by the Appellant; choreography notes for such a course; correspondence between the Appellant and various students regarding performance; an extract of pages from the Appellant's dance school website; the specification and syllabus for GCE AS and A2 Level in the subject of Dance of the AQA examination board; and the Bachelor of Arts programme and specification for honours courses in Dance and Movement at various universities.

19. In her witness statements and oral evidence the Appellant dealt with the following matters: her interest as a teenager in Indian dance and then belly dance and her visits to Egypt for belly dance training; the development of her career as a belly dance teacher and performer; belly dance as an art form and its different versions in Middle East regions; the establishment and development of the dance school; the engagement of freelance dance instructors and their training; the graded courses and curriculum taught at the dance school and the syllabus prepared by the Appellant for those courses; dance techniques, choreography and performance skills taught at the dance school; the course syllabus for the subject of Dance for the GCE A-level taught in schools and the extent to which that accords with belly dance as taught at the Appellant's dance school; and the published aims and course specification for honours degrees in Dance and Movement Studies at various universities and the extent to which those accord with belly dance as taught at the Appellant's dance school.

20. We found the Appellant to be an entirely credible witness and accept her evidence without qualification.

21. There were no witnesses for HMRC.

22. From the evidence we make the findings of fact set out in paragraphs [23] to [36] below.

23. The Appellant has had an interest in ballet and dance since an early age, and that interest developed specifically in Indian dance and thence to belly dance in her teenage years. She attended belly dancing classes in the United Kingdom, France and Egypt. She studied for a degree in psychology at Royal Holloway University of London, and during her student years performed and then taught belly dancing to fellow-students.

24. On completion of her degree she decided to make a career performing and teaching belly dance, and to that end undertook further dance instruction in Egypt (where she still returns for advanced instruction from time to time - Egypt is regarded as the principal centre for the study of belly dancing) and in the United Kingdom. Her performance career has included television appearances in the United Kingdom and performances before the royal families of a number of Middle Eastern countries.

25. Belly dance originates from the Middle East, where it is viewed as an art form, and where there is a variety of dance styles and forms depending upon region and folk tradition. In its form as practised in the Middle East it is highly technical, with a matching of body movement to music in a carefully choreographed dance, and a

performer requires extensive instruction, skill and practice to achieve the highest standards of dance. In the countries from which it originates belly dancing is held in high cultural esteem and does not have the association with overly sensual entertainment commonly found in Western popular perception.

5 26. The Appellant began in earnest her business as a teacher, choreographer and  
performer of belly dance in London in 2006, expanding by training instructors to take  
the growing number of dance classes, and trading under the name of Fleur Estelle  
Dance School as from 2007. The Appellant herself devised the curriculum, syllabuses  
10 and material used by all classes in the dance school, developing courses to higher  
levels as required to meet student demand. There are currently six class instructors  
(excluding the Appellant) and they are engaged as freelance contractors, managed by  
the Appellant. They are supplied with a handbook which includes detailed notes on  
teaching methods, a guide explaining each dance movement and how that movement  
15 is achieved, and a week-by-week teaching plan to ensure consistency of approach and  
coverage of the course syllabus and also consistency of quality standards. The  
Appellant hires space (dance studios, gyms, and so forth) around central London in  
which classes are held.

27. A student will enrol for a 5 or a 10 week course (one instruction session per  
week), usually paying the course fee in advance. The student will not be aware in  
20 advance of the detailed course syllabus (it is not available, for example, on the dance  
school's website), but once she has begun the course she will have access to notes and  
learning material (including videos of choreography) on the dance school's website.  
There is also provision for a student to raise individual questions or concerns (in  
person or by email) with the Appellant or an instructor and the Appellant or the  
25 instructor concerned will respond.

28. The Appellant provides courses at five levels. Most students will join as  
beginners (perhaps after taking a short "taster" course) on the Level 1 course, and if  
they wish to do so, and have the ability, can progress through higher level courses in  
sequence. The aim of each course is to learn the technique of belly dancing by  
30 following the syllabus set by the Appellant, moving from elementary to advanced  
standards. Some courses culminate in a dance devised and choreographed by the  
student for performance before family and friends. At the higher levels there is  
instruction in some of the regional or folk versions of belly dancing and in how to  
teach belly dancing to others. A student who is diligent could expect to complete all  
35 course levels over a 12 to 18 month period.

29. The syllabus for the Level 1 10 week course sets out the movements and  
postures for the different parts of the body employed in belly dancing (lower body,  
upper body, arms and hands) separately and in conjunction, and the different dance  
steps used in the dance performance. Higher Level courses concentrate on advanced  
40 technique, choreography, and interpretation of music through dance movements.

30. All courses provided by the Appellant are "practical" - students may choose to  
read technique notes (or watch technique videos) from the dance school website, but  
there is no provision in the course syllabus for written study or course work, although

students are encouraged to make their own notes after a class and are provided with a *pro forma* sheet to assist them in that. Students are expected to work in their own time at practising dance techniques. There are no exams, but a student may move to a higher level course only with the approval of the course instructor, that is, if the instructor takes the view that the student has mastered the techniques of her current course.

31. In addition to the 5 or 10 week courses, the Appellant provides "drop-in" classes and workshops for students and also private "one-to-one" tuition.

32. There is no external authority which prescribes standards or techniques or a syllabus for belly dancing, and there are no examinations or assessments provided by any external body.

33. The part of the National Curriculum for schoolchildren at Key Stages 3 and 4 which concerns physical education (as revised in 2004) includes dance activities as one of six activity areas in which students should be taught knowledge, skills and understanding. A student who is taught dance should be taught to use techniques and skills in choreographing and performing dances and to reflect different social and cultural contexts in their dances. A school teaching dance within the National Curriculum will teach a range of dance styles, which typically will include Street Dance, Musical Theatre and Contemporary Dance. There is no evidence that any school includes belly dancing in the range of dance styles taught.

34. The AQA examination board has an AS and A2 A-level course and examinations in those levels in the subject of Dance. The course specification (2009 onwards) requires students to have a knowledge and understanding of a range of matters including posture, the relationship of dance movements to muscle and joint action; the technical skills specific to the genre of dance being studied; performance skills of timing, phrasing and musicality; and the way in which the dance idea can be interpreted and communicated through choreography, characterisation and projection. Students are required to choreograph and perform a solo dance to a written programme note they have prepared. No specific dance genres are specified for the performance part of the course syllabus, but for the written part of the syllabus students are required to study one of three specified internationally-recognised ballet or dance companies and set works from one of three dance genres: ballet, modern dance and jazz dance. Also within the written part of the syllabus students must study evaluation and appraisal of dance performance and show an understanding of the wider influences on dance performance and choreography. For the A-level examination 50% of marks are allocated to the practical examination and 50% to the written examination.

35. A number of universities offer degree courses in Dance or Dance and Movement Studies. One such is the University of Derby, which offers a joint honours degree in Dance and Movement Studies. Its programme specification for that course beginning in September 2012 identifies the following as some of the aims of the course:

- (1) To develop a critical awareness of the creative and expressive potential of dance and choreography as an artistic medium;
- (2) To develop independence of thought in the study of dance and to be aware of the need for detail and precision in the execution of dance and movement;
- 5 (3) To equip students with a range of skills and abilities which will enable them to develop a flexible approach to their career possibilities in the dance and arts world following graduation.

The curriculum includes performance, choreography, dance history and criticism, dance education and applied dance practice. No dance types or genres are specified.  
10 Each practical module of study includes written or presentation assignments. Dance and movement studies are assessed through course work; practical and performance work and also written and presentation assignments are assessed.

36. The University of Northampton has an undergraduate course in Dance, and according to the course information provided to prospective students, "the course  
15 aims to develop innovative, reflective and articulate dance performers, creators and writers", focusing "on essential aspects of the dance industry and dance as an academic discipline, including choreography, technique, criticism, facilitation and management", and emphasising "the importance of dance in applied and professional contexts, including areas such as dance management, dance therapy, dance education  
20 and community dance."

*The parties' submissions*

37. For the Appellant Mr Routledge submitted that the supplies made by the Appellant are correctly regarded as exempt supplies within Item 2 of Group 6 of Schedule 9, VATA 1994.

25 38. He referred us to the judgment of the Court of Justice of the European Union in the case of *Werner Haderer v Finanzamt Wilmersdorf* Case C-445/05 as a guide to the scope of Item 2. That case is concerned with what is now Article 132 of the Principal VAT Directive, and although the case principally relates to the question of whether the exemption it provides for extends to the situation where the private tuition is  
30 supplied by the teacher to a school or university body (and not directly to the student where the student has engaged directly the services of the teacher), it nevertheless provides some guidance in interpreting what is "ordinarily taught in a school or university" for Item 2 purposes. At paragraph 26 of its judgment the Court says:

35 "26 Whilst it is unnecessary to produce a precise definition in this judgment of the Community concept of 'school or university education' for the purposes of the VAT system, it is sufficient, in this case, to observe that that concept is not limited only to education which leads to examinations for the purpose of obtaining qualifications or which provides training for the purpose of carrying out a professional or trade  
40 activity, but includes other activities which are taught in schools or universities in order to develop pupils' or students' knowledge and skills, provided that those activities are not purely recreational."

39. Thus in considering what is "ordinarily taught in a school or university" it is necessary to consider any activity which might be taught in a school or university which is not purely recreational. This broad approach was accepted by both HMRC and the VAT and Duties Tribunal in the case of *Colin Beckley v HMRC* VAT Decision 19860, where it was common ground that lessons in transcendental meditation qualified as "education" for the purposes of Group 6 of Schedule 9, VATA 1994.

40. In the Appellant's case, she provides private tuition in a particular form of dance. The tuition is carefully structured through a series of progressive courses taught to a particular and comprehensive syllabus which will equip students completing the courses to perform and even to teach others that form of dance. A course in belly dancing as offered by the Appellant provides serious and structured training in an activity which develops the knowledge and skills of students, and which is not an activity which is purely recreational. The Appellant is therefore engaged in providing education services.

41. It is established from the evidence that dance is a subject ordinarily taught in both schools and universities, and that belly dancing is a serious and specialist form of dance originating from a particular culture and society and which involves the applied study of difficult dance techniques. It may not be taught as such in schools or universities, but in all material respects it accords with what is taught in schools and universities in dance courses. If one examines the aims and specifications of dance courses taught either at secondary education level or at university level, they largely correspond with the aims and scope of the tuition and courses provided by the Appellant.

42. Mrs Carroll represented HMRC. She pointed us first to HMRC's published guidance on the expression, "a subject ordinarily taught in a school or university" in Item 2 of Group 6 of Schedule 9, VATA 1994. As to "ordinarily", the guidance is in these terms:

*"A reasonable test for ordinarily is whether the subject is taught in a number of schools or universities on a regular basis. In practice, the vast majority of structured courses delivered by an individual teacher are likely to meet this criterion."*

As to "a subject", the guidance is in these terms:

*"Private tuition is only considered to be in a subject ordinarily taught in a school or university if it is analogous to what is actually taught in a number of schools or universities. It does not have to be identical to a course provided by a number of schools or universities but should be of a similar nature and level."*

*The purpose or the recipients of the private tuition do not determine the VAT treatment but may be an indication of whether the tuition is likely to be of a subject ordinarily taught in a school or university."*

43. HMRC's submission is that, on the evidence, belly dancing is not taught in any school or in any university course. An examination of the syllabuses for schools and

universities reveals that what is taught is the subject of dance - within the scope of that subject particular types of dance may be taught (but never belly dance), but the subject taught is dance. The Appellant does not teach the subject of dance, but merely one particular type of dance. If one poses in the circumstances of this case the simple question, "Is belly dancing as taught by the Appellant a subject ordinarily taught in a school or university?", the answer has to be, "No".

44. To fall within the exemption the tuition must satisfy certain requirements. It must be educational in its purpose, nature and effect, that is, imparting knowledge and skills (and not merely recreational); if it is educational in its nature it must be taught to a standard consistent with the standards applied in school or university education; and it must be evidenced that it is taught on a regular basis in schools or universities. The tuition provided by the Appellant does not meet these requirements.

45. It is questionable whether the subject taught by the Appellant is educational, rather than recreational, in its nature and purpose. Even if it is educational, it is not provided to a level or standard which approaches that of a course of study at a school or university: the course taught by the Appellant is for a maximum of 10 weeks (there is no requirement or expectation at the outset that a student will decide to take a course at a higher level); there is no syllabus or standard specified by an external authority; there is no written work in the course; there is no system of assessment or examination; and the course does not result in the pupils achieving a recognised and externally-validated qualification. Finally, there is no evidence that belly dancing is taught regularly in any school or university.

46. Accordingly it follows that the tuition provided by the Appellant is not within Item 2 of Group 6.

#### 25 *Discussion and conclusion*

47. The scheme and purpose of the legislation is clear: supplies made in the course of the provision of education by an educational institution are exempt from VAT, and, for consistency and to avoid distortion in the market, supplies by an individual giving private tuition are likewise exempt if what is taught accords with what is taught in an educational institution. Item 2 of Group 6 of Schedule 9, VATA1994 does not expressly state that the supply by the private tutor must be the provision of education, but that is the clear implication of the requirement that the tuition must be "in a subject ordinarily taught in a school or university". The European legislation in Article 132 of the Principal VAT Directive is more explicit, referring to "tuition given privately by teachers and covering school or university education".

48. The Appellant therefore has to satisfy two requirements if she is to succeed in her claim that the private tuition services she supplies are exempt from VAT. First, that she is engaged in the provision of education (and not something which has a different characteristic, such as recreation). If that is so, she must demonstrate that it is education in a subject ordinarily taught in a school or university.

49. As to the first requirement, the Appellant points to the fact that the belly dance, as properly practised and performed, is a serious art form which, if it is to be mastered, requires application and progressive study. It involves not just movement and posture and the associated techniques, but the skills of choreography and the interpretation of music through dance. The Appellant also identifies the detailed syllabus she has prepared for the courses she teaches, and the different levels of courses enabling a student to advance to higher standards and greater proficiency.

50. Whilst we do not in any way wish to detract from or cast doubt upon the seriousness with which the Appellant both pursues her chosen field and teaches it to others, our conclusion is that she is engaged in providing recreation rather than education to those who attend the courses she runs. An activity which is recreational may be studied with as much diligence and care by those who wish to excel in it as an activity which is educational in its nature. Most forms of dance (ballroom dancing, Morris dancing, belly dancing, to identify three at random) are inherently recreational, that is, for the enjoyment and satisfaction of the participants (including their satisfaction through performance) rather than for their intellectual development in terms of expanding or deepening their knowledge. A form of dance may move from the recreational to the educational where it is studied in the context of its history, cultural background and relevance, artistic aspirations and achievements, and critical appraisal, but we had no evidence that the courses provided by the Appellant covered such matters. The courses are practical in nature - teaching individuals how to belly dance. They are not courses in the study of belly dance in an educational sense.

51. Even if it could be said that the Appellant is engaged in the provision of education in the courses she offers, she has the difficulty of satisfying the requirement that she must supply tuition "in a subject ordinarily taught in a school or university".

52. From the evidence before us, it would appear that what is taught in schools and university is the subject of dance (or dance and movement). It encompasses the practical aspects of dance and the performance of dance, but the subject is wider, including (if we take as an example, the AS and A-level curriculum) classroom study in the history of dance companies, the concept of transposing and transmitting the dance idea by choreography, the study of the works of influential choreographers, the critical analysis and appraisal of specific major dance works identified in the syllabus, and description in written form to communicate the experience of a dance performance. From the marking allocation in the A-level examination it is clear that the "classroom" study elements comprise approximately one-half of the student's endeavours in covering the dance curriculum. In the case of universities, although the course information we were shown is less specific than the A-level curriculum, what is clear is that what is taught, in the words of the University of Northampton prospectus, is "dance as an academic discipline" - as one would expect for a three-year honours degree course of study.

53. It is also the case that dance, as taught in schools or universities, is taught to a published curriculum or specification (and thus to standards that are either externally set - in the case of schools - or capable of being externally reviewed). As a subject it

is also examined or assessed by external bodies (or in the case of universities, internally, but subject to the external quality assessment regulation system).

54. The Appellant is not providing tuition in the subject of dance in the nature and scope that that subject is ordinarily taught at schools or universities. She does not  
5 teach "dance" as such, but one form of dancing only, and that to the limited extent of performance. She teaches to a syllabus, but one of her own devising and without reference (since none exists) to an external standard or a system of assessment. Further, she is not able to demonstrate that the form of dancing she teaches is a  
10 component part of any dance course taught at a school or a university, other than in the very general sense that matters of body poise, posture and movement, certain techniques, and the response of the body to music are features of all dance performance.

55. This is not a case where a tutor is teaching privately a subject which his or her student might otherwise be taught at school or at university. It is not even a case  
15 where a tutor is teaching a facet of the wider subject taught at school or at university. We therefore conclude that the supplies made by the Appellant do not fall within Item 2 of Group 6 of Schedule 9, VATA 1994, and therefore are not exempt supplies for the purposes of VAT. It follows that the Appellant should have registered for VAT purposes on 1 June 2009.

20 56. We dismiss the Appellant's appeal.

*Right to apply for permission to appeal*

57. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal  
25 against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

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**EDWARD SADLER  
TRIBUNAL JUDGE**

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**RELEASE DATE: 17 December 2013**